

IN THE UNITED STATES DISTRICT COURT FOR THE  
DISTRICT OF MASSACHUSETTS  
CENTRAL DIVISION

UNITED STATES OF AMERICA,	)	Civil Action No. 4:17-cv-40011-TSH
	)	
Plaintiff,	)	Judge Timothy S. Hillman
	)	
v.	)	
	)	
DAVID L. TOPPIN, et al.,	)	
	)	
	)	
<u>Defendants.</u>	)	

**Notice of Appearance**

PLEASE TAKE NOTICE that Jeffrey N. Nuñez, Trial Attorney, Tax Division, United States Department of Justice, Post Office Box 55, Ben Franklin Station, Washington, D.C. 20044, (202) 616-5218, having returned from active duty with the United States Navy, enters his appearance for the United States in this action as co-counsel to Steven Tennyson, Esq.

Dated: October 11, 2018

**FOR THE UNITED STATES OF AMERICA**

/s/ Jeffrey N. Nuñez  
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**Certificate of Service**

I, Jeffrey N. Nuñez, pursuant to D. Mass. Civ. L.R. 5.2(b), hereby certify that on October 11, 2018, I electronically filed the foregoing document via this Court's ECF system, which will send notice to all parties requesting notice through this Court's ECF system.

A copy of the foregoing document was also served upon the following party who is not a registered CM/ECF participant, via First Class United States mail:

David L. Toppin  
465 Salisbury St.  
Holden, MA 01520

The United States submits that, under the circumstances, no other or further notice is required.

/s/ Jeffrey N. Nuñez  
JEFFREY N. NUÑEZ  
Trial Attorney, Tax Division  
U.S. Department of Justice